

FYE 2009 Review - Annual Financial Report

School District: Metcalfe County
 Audit Firm Name: Wise, Buckner Sprowles & Associates, PLLC
 Date: 1/27/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

Date Generated: January 29, 2010 2:48:14 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,682,744.06	2,556,599.22	126,144.84	2,556,598.00	1.22	Rounding difference
Revenue (State) - 3900 (On-Behalf Payments)	0.00	2,173,109.24	-2,173,109.24	0.00	2,173,109.24	
Revenue (State) - 3XXX (Not 3900)	7,986,390.00	7,986,390.00	0.00	10,159,499.00	-2,173,109.00	
Revenue (Federal) - 4XXX	15,149.71	15,149.71	0.00	15,150.00	-0.29	
Total Revenues	10,684,283.77	12,731,248.17	-2,046,964.40	12,731,247.00	1.17	
Expenditures-Not including Transfers Out or On Behalf	9,779,768.82	9,412,211.29	367,557.53	11,419,285.00	-2,007,073.71	Difference of \$166,035 is debt service, function 5100, included by program in expenditures but in audit as transfers out.
Expenditures-On Behalf	0.00	2,173,109.24	-2,173,109.24	0.00	2,173,109.24	
Total Expenditures	9,779,768.82	11,585,320.53	-1,805,551.71	11,419,285.00	166,035.53	
Excess (Deficiency) of Revenues Over Expenditures	904,514.95	1,145,927.64	-241,412.69	1,311,962.00	-166,034.36	
Other Financing Sources - Not Transfers In	8,105.36	8,105.36	0.00	8,106.00	-0.64	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	33,566.00	33,566.00	0.00	199,601.00	-166,035.00	Difference of \$166,035 is debt service, function 5100, included by program in expenditures but in audit as transfers out.
Total Other Financing Sources, Uses and Transfers	-25,460.64	-25,460.64	0.00	-191,495.00	166,034.36	
Net Change in Fund Balance	879,054.31	1,120,467.00	-241,412.69	1,120,467.00	0.00	
Beginning Fund Balance - July 1	3,018,738.92	3,018,738.92	0.00	3,018,739.00	-0.08	
Ending Balance - June 30	3,897,793.23	4,139,205.92	-241,412.69	4,139,206.00	-0.08	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	2,173,109.24	-2,173,109.24	0.00	2,173,109.24	On behalf payments are not reported seperately in the audit
On-Behalf Expenditures by Fund	0.00	2,173,109.24	-2,173,109.24	0.00	2,173,109.24	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	34,938.70	34,938.70	0.00	34,939.00	-0.30	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	748,076.02	748,076.02	0.00	748,076.00	0.02	
Revenue (Federal) – 4XXX	1,797,016.51	1,797,030.04	-13.53	1,797,030.00	0.04	
Total Revenues	2,580,031.23	2,580,044.76	-13.53	2,580,045.00	-0.24	
Expenditures-Not including Transfers Out and not 0280	2,613,597.23	2,613,610.76	-13.53	2,613,611.00	-0.24	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,613,597.23	2,613,610.76	-13.53	2,613,611.00	-0.24	
Excess (Deficiency) of Revenues Over Expenditures	-33,566.00	-33,566.00	0.00	-33,566.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	33,566.00	33,566.00	0.00	33,566.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	33,566.00	33,566.00	0.00	33,566.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	156,124.00	156,124.00	0.00	156,124.00	0.00	
Total Revenues	156,124.00	156,124.00	0.00	156,124.00	0.00	
Expenditures-Not including Transfers Out	144,538.24	144,538.24	0.00	0.00	144,538.24	Difference is debt service, function 5100, included by program in expenditures but in audit as transfers out.
Total Expenditures	144,538.24	144,538.24	0.00	0.00	144,538.24	
Excess (Deficiency) of Revenues Over Expenditures	11,585.76	11,585.76	0.00	156,124.00	-144,538.24	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	28,813.00	-28,813.00	This amount is not included on the AFR. This is the same amount of the difference in Fund 320 in transfers out.
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	144,538.00	-144,538.00	Difference is debt service, function 5100, included by program in expenditures but in audit as transfers out.
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-115,725.00	115,725.00	
Net Change in Fund Balance	11,585.76	11,585.76	0.00	40,399.00	-28,813.24	
Beginning Fund Balance - July 1	0.00	0.00	0.00	-14,223.00	14,223.00	Difference is to be determined.
Ending Balance - June 30	11,585.76	11,585.76	0.00	26,176.00	-14,590.24	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	0.00	184,930.00	-184,930.00	184,930.00	0.00	
Revenue (State) – 3XXX	371,654.00	371,654.00	0.00	371,654.00	0.00	
Total Revenues	371,654.00	556,584.00	-184,930.00	556,584.00	0.00	
Expenditures-Not including Transfers Out	418,216.52	418,216.52	0.00	0.00	418,216.52	Difference is debt service, function 5100, included by program in expenditures but in audit as transfers out.
Total Expenditures	418,216.52	418,216.52	0.00	0.00	418,216.52	
Excess (Deficiency) of Revenues Over Expenditures	-46,562.52	138,367.48	-184,930.00	556,584.00	-418,216.52	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	447,029.00	-447,029.00	Difference of \$418,217 is debt service, function 5100, included by program in expenditures but in audit as transfers out; \$28,812 is the same amount of the difference in transfers in, in Fund 310.
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-447,029.00	447,029.00	
Net Change in Fund Balance	-46,562.52	138,367.48	-184,930.00	109,555.00	28,812.48	
Beginning Fund Balance - July 1	58,103.10	58,103.10	0.00	86,916.00	-28,812.90	Difference is to be determined.
Ending Balance - June 30	11,540.58	196,470.58	-184,930.00	196,471.00	-0.42	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	15,912.00	-15,912.00	Difference is to be determined.
Ending Balance - June 30	0.00	0.00	0.00	15,912.00	-15,912.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	Fund 400 is not recorded in MUNIS.
Revenue State (3XXX)	0.00	0.00	0.00	200,224.00	-200,224.00	
Total Revenues	0.00	0.00	0.00	200,224.00	-200,224.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	929,013.00	-929,013.00	
Total Expenditures	0.00	0.00	0.00	929,013.00	-929,013.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-728,789.00	728,789.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	728,789.00	-728,789.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	728,789.00	-728,789.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	13,792,093.00	16,024,000.93	-2,231,907.93	16,224,224.00	-200,223.07	Differences are explained above
Total Expenditures - Governmental Funds	12,956,120.81	14,761,686.05	-1,805,565.24	14,961,909.00	-200,222.95	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	835,972.19	1,262,314.88	-426,342.69	1,262,315.00	-0.12	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	8,105.36	8,105.36	0.00	8,106.00	-0.64	
Net Change in Fund Balance - Governmental Funds	844,077.55	1,270,420.24	-426,342.69	1,270,421.00	-0.76	
Beginning Fund Balance - July 1 - Governmental Funds	3,076,842.02	3,076,842.02	0.00	3,107,344.00	-30,501.98	
Ending Fund Balance - June 30 - Governmental Funds	3,920,919.57	4,347,262.26	-426,342.69	4,377,765.00	-30,502.74	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	288,852.54	288,852.54	0.00	281,596.00	7,256.54	Difference is miscellaneous income, object 1990, included on this line in the AFR
Total Operating Revenues	288,852.54	288,852.54	0.00	281,596.00	7,256.54	
Expenditures-Not including Transfers Out or On-behalf	934,105.50	994,075.71	-59,970.21	1,058,597.00	-64,521.29	The difference of \$660 is immaterial.
Expenditures-On Behalf	0.00	65,181.92	-65,181.92	0.00	65,181.92	
Expenditures - Depreciation Only (Fund 81)	14,917.54	14,917.54	0.00	14,918.00	-0.46	
Total Operating Expenses	949,023.04	1,074,175.17	-125,152.13	1,073,515.00	660.17	
Operating Income (Loss)	-660,170.50	-785,322.63	125,152.13	-791,919.00	6,596.37	
Non-Operating Revenue - Interest Income Only (Local) - 1510	348.26	348.26	0.00	348.00	0.26	
Revenue (State) - 3XXX	11,423.00	11,423.00	0.00	76,605.00	-65,182.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	65,181.92	-65,181.92	0.00	65,181.92	
Donated Commodities - 4550	0.00	42,833.00	-42,833.00	42,833.00	0.00	
Revenue (Federal) - 4XXX, not 4550	729,982.00	729,982.00	0.00	729,982.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	7,256.00	-7,256.00	Difference is miscellaneous income, object 1990, included in operating revenue in the AFR.
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	741,753.26	849,768.18	-108,014.92	857,024.00	-7,255.82	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	81,582.76	64,445.55	17,137.21	65,105.00	-659.45	
Beginning Net Assets - July 1	-6,426.49	-6,426.49	0.00	27,747.00	-34,173.49	Fund 51: ending fund balance from prior year audit; difference is to be determined.
Beginning Net Assets - July 1	0.00	0.00	0.00	165,282.00	-165,282.00	Fund 81: ending fund balance from prior year audit; difference is to be determined.
Fund 51 and 81 Ending Net Assets - June 30	75,156.27	58,019.06	17,137.21	258,134.00	-200,114.94	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	288,852.54	288,852.54	0.00	281,596.00	7,256.54	Differences are explained above.
Total Operating Expenses - Proprietary Funds	949,023.04	1,074,175.17	-125,152.13	1,073,515.00	660.17	
Operating Income (Loss) - Proprietary Funds	-660,170.50	-785,322.63	125,152.13	-791,919.00	6,596.37	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	741,753.26	849,768.18	-108,014.92	857,024.00	-7,255.82	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	81,582.76	64,445.55	17,137.21	65,105.00	-659.45	
Net Assets, July 1, 2008 - Proprietary Funds	-6,426.49	-6,426.49	0.00	193,029.00	-199,455.49	
Net Assets, June 30, 2009 - Proprietary Funds	75,156.27	58,019.06	17,137.21	258,134.00	-200,114.94	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	2,280.00	2,280.00	0.00	2,280.00	0.00	This is the Private Purpose Trust Fund.
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	2,280.00	2,280.00	0.00	2,280.00	0.00	
Deductions	2,000.00	2,000.00	0.00	2,000.00	0.00	
Total Deductions	2,000.00	2,000.00	0.00	2,000.00	0.00	
Change in Net Assets	280.00	280.00	0.00	280.00	0.00	
Beginning Net Assets - July 1	1,968.00	1,968.00	0.00	1,968.00	0.00	
Ending Net Assets - June 30	2,248.00	2,248.00	0.00	2,248.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	2,280.00	2,280.00	0.00	2,280.00	0.00	
Total Deductions - Fiduciary Funds	2,000.00	2,000.00	0.00	2,000.00	0.00	
Change in Net Assets - Fiduciary funds	280.00	280.00	0.00	280.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	1,968.00	1,968.00	0.00	1,968.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	2,248.00	2,248.00	0.00	2,248.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	65,181.92	-65,181.92	0.00	65,181.92	On behalf payments are not reported seperately in the audit
Fund 51 - On-Behalf Expenditures	0.00	65,181.92	-65,181.92	0.00	65,181.92	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	641,349.99	641,349.99	0.00	641,350.00	-0.01	See audit report, page 24, note D.
Depreciation Expense - Fund 81	14,917.54	14,917.54	0.00	14,918.00	-0.46	See audit report, page 24, note D.

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	2,238,291.16	-2,238,291.16	2,238,291.16	0.00	
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Per audit report, page 29, note I, on behalf payments were \$2,238,292
On-Behalf Payments (Audit - KDE Web)	0.00	-2,238,291.16	2,238,291.16	-2,238,291.16	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	1,801.89	1,801.89	0.00	0.00	1,801.89	Program errors
Deductions	641,349.99	641,349.99	0.00	0.00	641,349.99	
Change Total assets	-639,548.10	-639,548.10	0.00	0.00	-639,548.10	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-639,548.10	-639,548.10	0.00	0.00	-639,548.10	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	14,917.54	14,917.54	0.00	0.00	14,917.54	Program errors
Change Total assets	-14,917.54	-14,917.54	0.00	0.00	-14,917.54	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-14,917.54	-14,917.54	0.00	0.00	-14,917.54	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	1,801.89	1,801.89	0.00	0.00	1,801.89	Program errors
Total Deductions - Fixed Assets	656,267.53	656,267.53	0.00	0.00	656,267.53	
Change in Total Fixed Assets	-654,465.64	-654,465.64	0.00	0.00	-654,465.64	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-654,465.64	-654,465.64	0.00	0.00	-654,465.64	